

I hereby certify that this paper (along with any paper referred to as being attached or enclosed) is being transmitted via the Office electronic filing system in accordance with § 1.6(a)(4).

Dated: September 25, 2008
Electronic Signature for Anthony A. Laurentano: /Anthony A. Laurentano/

Docket No.: TOW-108US
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Seiji Sugiura *et al.*

Application No.: 10/533,182

Confirmation No.: 4456

Filed: April 27, 2005

Art Unit: 1795

For: FUEL CELL

Examiner: K. S. Han

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the non-final Office Action mailed June 25, 2008 (Paper No. 20080610), please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 7 of this paper.